

## **Sec. 20.122. Agricultural land.**

- (a) *Definitions:* In this section, "agricultural land" means real property subject to an easement or other interest that is permanently conveyed or assigned to either:
  - (1) The Maryland Agricultural Land Preservation Foundation under § 2-504 of the Agricultural Article of the Annotated Code of Maryland; or
  - (2) To Howard County, Maryland, under the provisions of subtitle 5, "Agricultural Land Preservation," of title 15, "Natural Resources," of the Howard County Code.
- (b) *Amount of Credit:* In accordance with the provisions of § 9-206 and § 9-315(a)(2) of the Tax-Property Article of the Annotated Code of Maryland, an owner of agricultural land may receive a property tax credit equaling 75 percent of any county property tax imposed on that land, not including any improvements.
- (c) *Application for Tax Credit:*
  - (1) The director of finance shall administer the provisions of this section.
  - (2) An eligible owner of agricultural land shall apply for tax credit with the director of finance within 30 days of the issuance of each annual property tax bill.

Contact Person Joy Levy



HOWARD COUNTY, MARYLAND  
DIRECTOR OF FINANCE  
GEORGE HOWARD BUILDING  
3430 COURT HOUSE DRIVE  
ELLCOTT CITY, MD 21043

**APPLICATION FOR PROPERTY TAX CREDIT  
LAND IN AGRICULTURAL LAND  
PRESERVATION PROGRAM**

HOWARD COUNTY CODE SECTION 20.122

The annotated Code of Maryland, Tax-Property Article Section 9-206 and 9-315 provides for a property tax credit to be granted, upon application, to an owner of agricultural land to which an easement has been permanently conveyed or assigned to the Maryland Agricultural Land Preservation Foundation or the Howard County Agricultural Land Preservation Program. The credit shall equal 75 percent of any County property tax imposed on the land, not including any improvements. Application should be made as soon after settlement as possible. A credit is given on your tax bill for the first full tax year after easement settlement. When completed and signed, return to Administrator, Agricultural Land Preservation Program, Department of Planning and Zoning, 3430 Courthouse Drive, Ellicott City, MD 21043.

**In order to process your application, please complete the following information:**

Date of Application \_\_\_\_\_ Beginning Tax Year FY \_\_\_\_\_

Property Tax Account No(s) \_\_\_\_\_

Property Acres & Description \_\_\_\_\_

Owner's Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

1. Has an easement to the property been transferred YES NO  
to the Maryland Agricultural Land Preservation Foundation \_\_\_\_\_  
or the Howard County Agricultural Land Preservation Program? \_\_\_\_\_

2. Date of settlement of easement \_\_\_\_\_  
Signature of Owner \_\_\_\_\_

\*THIS APPLICATION IS AVAILABLE alternative FORMATS –to request a different format please call 410-313-4076.

(Do Not Write Below This Line)

I hereby certify that an easement to the property described above has been permanently conveyed or assigned to either the Maryland Agricultural Land Preservation Foundation or the Howard County Agricultural Land Preservation Program

Tax Map number \_\_\_\_\_

Parcel Number(s) \_\_\_\_\_ Administrator, Howard County  
Agricultural Land Preservation Program

Property Assessment \_\_\_\_\_ Total County Tax \_\_\_\_\_

Land Assessment \_\_\_\_\_ County Tax (land only) \_\_\_\_\_

Tax Credit (75% of County tax on land only) \_\_\_\_\_

Approved \_\_\_\_\_ Date \_\_\_\_\_

Disapproved \_\_\_\_\_ Date \_\_\_\_\_

Reason(s) \_\_\_\_\_